(12-P)

Previous references.

1904-5
(Sep. Rev.)

File No. 10-82

Serial Nos. 7 & 8

Later references.

S. R. 88-16 of 2, 10-12.
3. Septr 17

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for April

SUBJECT.

Revision of the Excise Establishment

FILE No. 10 of 1904-05.

Revision of the Excise Establishment.

7 From the Excise Commissioner in Mysore, No. 6341—325, dated the 15th March 1905.
States that much difficulty is experienced for want of a competent official for translating the Departmental Rules and for keeping correct account of stores, and solicits sanction to the entertainment of a hand on Rs. 60 per mensem, under the designation of "Translator and Store-keeper" by recasting the salaries of the existing hands in the Excise Commissioner's Office, which arrangement does not affect any of the existing incumbents and involves no extra cost to Government.

8 To the Excise Commissioner and Comptroller, Government Order No. 6553-4, dated the 4th April 1905.
Accords sanction to the proposal made above by the Excise Commissioner.

E. F. 1—97.

G. R. S. 11] 1904

GENERAL AND REVENUE SECRETARIAT.

(S. / R)

NOTES.

File No. 10-04

FILE HEADING.

Revision of the Excise Establishment.

From The Excise Comr & in Mysore

No. 634/325 Dated the 15/3/05 Received 23/3/05

Diary No. 387	Enclos.	Spare Copies.	Serial No. 7

BRIEF ABSTRACT OF LETTER.

States that much difficulty is experienced for want of a competent officer, for translating the departmental rules for keeping correct accounts of stores & solicits sanction therefore for the entertainment of a linedar on Rs 60/- under the designation of "Translator & Store Keeper" by increasing the salaries of the existing establishment of the Excise Commissr which arrangement does not affect any of the existing incumbents nor ~~does~~ increases the number of hands nor ~~does~~ involve extra cost

NOTES AND ORDERS.

Submitted for orders

27/3/05

What we Sr. Comr means is this: — He reduces the pay of one accountant B 45 to 40 R & that of an accountant B 30 to 25 ~~This saves~~ By this means B 10 is saved. This amount is

NOTES—First sheet.

MGCPB—30,000—17-2-05

G.R.S. 12]
General and Revenue Secretariat.

S.R File No. 60 of 1904

Serial No.

is given to one of the 500 clerks who will hereafter be designated translator & storekeeper

The reduction of the pay will give room to no complaint as, owing to certain recent departmental changes, no one who was already getting more than Rs 45/- & 30 is affected.

This has no merit of not involving any extra cost to Govt but it will supply a long felt want of a storekeeper who will be a translator at the same time

Submitted

The proposal may be sanctioned subject to accy

Draft submitted 2-7-13-05

Passed 28-3-05

8 To the Excise Comptt & Comptroller, Nos: 6553-49 4-4-05

Govt accord their sanction to the proposal

NOTE—Contn. sheet.

MGCPB—20,000—1-11-04

7

11 mm 0 23/3/05

1905 — D.3871

SR

From

P. N. Purnaiya Esquire B.A

Excise Commissioner

in Mysore

To

B. K. Venkatavaradiengar Esquire

Secretary to the Government of

His Highness the Maharaja of

Mysore, General and Revenue

Departments, Bangalore

Dated 15th March 1905.

Despatched 21.

Received

General No. 6341.

No. 325 —

Enclosure No. 1.

Subject.

Solicits sanction to the entertainment of one hand under the designation of translator and storekeeper on a salary of Rs 60/- by recasting the salaries of the existing Establishment.

MGCPB—50, reams—6-12-02.

Excise Commissioner's Office

No. 6341/325-E1 Dated, Bangalore, 15th/24 March 1905

From

P N Purnaiya Esquire B A
Excise Commissioner
in Mysore

To

B. K Venkatavaradiengar Esquire
Secretary to the Government of
His Highness the Maharaja of
Mysore, General and Revenue
Departments, Bangalore.

Sir,

With reference to the Government Proceedings No. G 2019-69 dated 31st October last directing that all the lengthy English Proceedings, Orders, Rules, Regulations and any other matter intended for publication should be translated into Kannada in the respective Departments issuing them, I have the honor ~~to~~ submit that much inconvenience is felt in this Office for want of a translator; several orders and Rules have

have from time to time been issued under the Excise Regulation, but they are in English and the members of the Executive Subordinate Service find it difficult to understand them without their translation in Kannada

2. Uniform clothing to the value of more than Rs 10 000/- paint and liquor-testing and ullaging instruments such as Hydrometer Thermometer bulbs rods etc, are purchased departmentally and a large quantity of printed forms and registers is received from the Press These supplies which are annual, are received in this Office and issued to the Divisional and Range Officers. There is no separate responsible official for this work It is at present entrusted to a Sub-Inspector or Assistant Inspector taken from the Executive line This arrangement does not satisfactorily work and complaints of

delay in the issue of forms &c, are frequently received.

3 I therefore beg to solicit sanction to the entertainment of an official under the designation of translator and Storekeeper on a salary of Rs 60/-. The cost may be met by recasting the salaries of the existing Establishment. I would reduce the pay of the marginally noted posts × by Rs 5/- each and add the difference i.e. Rs 10/- to one of the Clerkships on Rs50/- to be so called Translator and Storekeeper. This arrangement will reduce the number of clerks by one but I would not at present venture to trouble the Government with any proposal that would involve additional cost.

× 1 accountant Rs 45
1 — Do — " 30

4 The usual proposition statement is enclosed.

5 The proposed reduction and creation of the new appointment can be effected now as by certain departmental transfers

transfers which became practicable and were recently effected, the recasting of salaries now proposed in this opportunity will interfere with no body:

6 Further it has the merit of introducing a post of Rs 60/- which will be a good gradient between 80 of the Head clerk and 50 of the clerk or Accountant next below him as at present When last I submitted my proposition statement, this defect was recognised by me, but I could not then get over it in consideration of the vested interests of the incumbents then concerned.

Sanctioned in G.O. no. H 1437-8 dy 30/11/03. E.T.I-97

I have the honor to be,

Sir,

Your most Obedient Servant

M Iruvanje

Excise Commissioner
&c &c in Mysore

Proposition Statement showing the existing "

Particulars	Existing Establishment		Particulars
	No	Amount per month	
Account Branch			Account Branch
Head Accountant	1	100	Head Account
Accountant on Rs 50/- each	2	100	Accountants on Rs 50/-
Do " 45/-	1	45	do " 40/-
do " 35/- each	2	70	do " 35/-
do " 30/- each	3	90	do " 30/-
do " 25/- each	2	50	do " 25/-
Correspondence Branch			Correspondence Branch
Head Clerk	1	80	Head Clerk
Clerks on Rs 50/- each	2	100	Store Keeper and transl
do " 30/-	1	30	Clerk on Rs 3
do " 15/-	1	15	Clerk on " 3
Record Keeper	1	35	do " 1
Assistant Record Keeper	1	20	Record Keeper
Kanarese Munshi	1	20	Assistant Record K
Menials			Kanarese Mun
Mutchi and Book Binder	1	12	Mutchi and Book Bin
Jamedar	1	12	Jamedar
Daffedar	1	10	Daffedar
Peons on Rs 8/- each	3	24	Peons on Rs 8/-
do " 7/- do	5	35	do " 7/-
do " 6/- do	4	24	do " 6/-
Mashalchi	1	6	Mashalchi
Farash	1	6	Farash
Lascars on Rs 7/- each	2	14	Lascars on Rs 7/-
Total	38	898	

d proposed Establishment in the Excise Commissioner's Office

	Proposed Establishment		Differences
	No.	Amount per month	
t	1	100	
ach	2	100	
	1	40	-5
each	2	70	
each	2	60	-30
each	3	75	+25
	1	80	
r	1	60	+60
	1	50	-50
	1	30	
	1	15	
	1	35	
per	1	20	
lic	1	20	
er	1	12	
	1	12	
	1	10	
ch	3	24	
n	5	35	
	4	24	
	1	6	
	1	6	
ch	2	14	
	38	898	

D. Rice
Excise Commissioner.
Mysore in Mysore.

7

G.R.S. 28]

File No. 10-04

Serial No (8)

Diary No. of letter replied to 3877

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(S.P.)

READ.—

Letter no. 6341-325, dated the 15th March 1905 from the Excise Comr in Mysore soliciting sanction to the entertainment in his office of a hand under the designation of Translator & Storekeeper on a salary of Rs 60/- per mensem without additional cost to Govt and submitting a proposition statement showing the alterations proposed in the scale of

over

, the 4th April 1905

Date of issue do

Signed by W Lakshmaraj Urs

ORDER THEREON.—Not

SUBJECT

MGCPB—9,000—11-9-04

Copied SR 1/4.

8

the existing establishment.

Order thereon: No H 6553-4 } 4th April 05
S.R 10-04-8 }

In the proposition statement received with the above the Exc Commissioner ~~in Council~~ proposes to reduce the pay of an Accountant on Rs 450/- and of another on Rs 300/- by Rs 50/- each and to give the savings thus effected viz Rs 100/- to a clerk on Rs 50/- to be designated "Translator & Store Keeper"

As these changes do not involve additional cost to Govt and will not affect any one.

~~some on the Office Establishment of the Exec Commissioner~~ owing to certain departmental

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Transfers reported to have been recently effected the Govt. ~~of H. H. the Maharaja of~~ Mysore are cleared to accord their sanction to the proposal

29.3.1905

Secretary

To the Excise Comr in Mysore

The Constitution to the Govt of H. H. the Maharaja with a copy of the proposition Statement

[illegible]
29.3.05

29-3-05.

(9-P)

ORIGINAL

1905-06

FILE No. 27 OF 1904-05.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

PROCEEDINGS OF THE GENERAL AND REVENUE DEPARTME

FINANCIAL (SEPARATE REVENUE)

FEBRUARY 1906

"A" Collection Serial Nos. 1—6

The Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk.

TABLE OF CONTENTS.

Serial No. of File	Number and date of letter and contents	References	Page in Part A
	From the Excise Commissioner in Mysore, No. 1335-32, dated 16th August 1904. Submits the record of enquiry relating to the Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk.		
	To the Superintendent of Inam Settlements, No. 2198, dated 7th October 1904.		
	To the Excise Commissioner in Mysore, No. 2197, dated 7th October 1904. Requests additional information regarding certain points relating to the inam claim in question.		
	From the Superintendent of the Inam Settlements, No. 41, dated 14th October 1905. Gives it as his opinion that the endorsement issued by the Inam Department in 1874 confers on the Inamdar the whole of the toddy revenue of the village.		
	From the Excise Commissioner in Mysore, letter No. 323, dated 18th December 1905. Considers that the beriz of the village, when alienated, consisted of only revenue from toddy trees; that the Takeed issued in 1863 by Mr. Arunachela Pant to the Manager of the Sendikhane, proves the Inamdar's powers to utilize the toddy just as he pleased and that for these and other reasons the Inamdar had enjoyed from the beginning the whole of the Excise revenue from toddy.		
	To the Excise Commissioner and the Comptroller, No. Fl. 5213-4, dated 23rd February 1906. Allows the claim of the Inamdar giving him a special treatment under Rule 20 to the toddy revenue of the village, the payment being regulated by Rules 2 and 5, appended to G. O. No. 2074-83—R. F. 166-92, dated 2nd August 1901.		

1904-05

GENERAL AND REVENUE SECRETARIAT

SEPARATE REVENUE

FOR FEBRUARY 1906

NOTES

File No. 27 of 1904-05.

The Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk, Kolar District.

From the Excise Commissioner in Mysore, letter No. 1335—32, dated the 16th August 1904.

Submits the record of enquiry and states that the Inamdar is entitled to a special treatment under Rule 20 by reason of long enjoyment and recommends that he may be given grove-farm rent from 1892-93 to 1897-98 and tree rent from the year 1898-99.

1. It is stated that the Sannad alienating the village makes no mention of toddy revenue. In the Inam Settlement too Abkari revenue is reserved. The investigating officer thinks that the inamdar is entitled to the Excise Revenue from toddy. In the column under grounds of decision, he mentions that the accounts of Siddharti, in which year the village was confirmed, show that the beriz of five pagodas referred to in the Nirup was derived from toddy and that there was no other source of revenue in the village. Moreover in column 19 of the Inam Register of Enquiry the Inam Assistant says that, from the Taluk account of the year 1862, it appears that the Inamdar is entitled to both Sayer and Toddy revenues. Neither of these two points, though they seem to be favourable to the Inamdar, prove his right to toddy Excise revenue. On the other hand the statement that the Inamdars leased out the trees to Government contractors go to show that he is entitled to tree rent only. The Deputy Commissioner says that the finding of the investigating officer appears to be correct. The Excise Commissioner in the letter under disposal recommends that by reason of long enjoyment, the case may be treated as a special one under Rule 20 of the rules issued in Government Order No. 2074-83—R. F. 166 of 1892, dated the 2nd August 1901.

Dewan's Remarks.

This is what is stated in what is called the Kaifiyat Patta of 1833 the words used being ತಂಡಮಾಡಿಗುತ್ತ in two years. (Secretariat record.)

2. With regard to long enjoyment on which ground the Excise Commissioner wishes to treat this as a special case, it may be stated that the Inamdar enjoyed only the rent of toddy trees by leasing the same to the Government contractors. The amount of five pagodas mentioned in the account of the village is said to be the income from the ಶೇಂದುಮಾಡಿಗುತ್ತ, *i.e.*, toddy tree gutta. So it is only tree rent that the Inamdar was enjoying. Hence it is submitted that there is no strong evidence to treat the case as a special one under Rule 20. It is suggested that the claim to toddy Excise revenue may be disallowed and that that the Inamdar's right to claim for five years from 1892-93 to 1896-97, one-fifth of the grove-farm rent and from 1897-98 to tree rent only may be recognized.

Dewan's Remarks.

This is a strained construction. There was no division of toddy tree rent and shop rent in the early times.

Draft submitted.
M. A. T. G. N.
6-9. 7-9.

3. The source of revenue from Excise enjoyed by the Inamdar is given as "toddy tree gutta" in the accounts and this would appear to be only tree rent. This construction is consistent with the Sannad in which no mention is made of the alienation of the right to Excise revenue and the Inam Settlement in which the right is expressly reserved. The view held by the investigating officer, Deputy Commissioner and Excise Commissioner, that the revenue enjoyed by the Inamdar included all items of Excise revenue, seems to clash with the Sannad and the Inam Settlement.

Submitted to Secretary.
M. N. K.
8-9.

4. The draft which explains the case is submitted to the Dewan Saheb through the First Councillor.

B. K. VENKATA VARADA IYENGAR.
9-9-04.

5. I agree that claim to Excise revenue has not been established in this case. The Inamdar has long been enjoying tree rent and it is to this alone that he is entitled. This view is in accordance with the opinions recorded by the Sub-Division Officer and Deputy Commissioner in 1895. The case does not fall under Rule 20. Draft approved.

C. SRINIVASIENGAR.
10-9-04.

6. I have carefully considered this case. Before agreeing to or differing from the opinion of the Councillor I think the following enquiries should be made:—

I. From the Inam Superintendent:—

(*a*) In the Inam investigation the Assistant Superintendent found that from the taluk accounts of 1862 the Inamdar possessed the right for toddy revenue. This account may be sent for as also explanation why the final settlement by the Superintendent reserved the Abkari revenue.

(*b*) In 1874 an endorsement was given to the Inamdar by the Inam Department that toddy bab may be given to the contractor for gutta or otherwise utilized, but it should not be vended without a license from Government. Was any fee levied for such licenses in those days? In those days the distinction between the tree tax and tree rent was not in existence and the Inam Superintendent's opinion will be valuable if he could say whether this endorsement referred to the whole toddy revenue, or restricted itself to the tree rent alone.

Accordingly the Inamdars seem to have enjoyed the right ever since the Inam Settlement and it should be stated whether under the circumstances it could be stated that the Inamdars acquiesced in the reservation made by the Inam Department.

II. From the Excise Commissioner:—

A full report regarding the second question proposed above to be sent to Inam Superintendent. If necessary the evidence of the contractors and their servants as to extent of enjoyment may be taken. Call his attention particularly to Arunachella Pant's order to Sendikhane Manegar, dated 11th Suddha of Bhadrapada of the year Rudirodgari, permitting the Inamdar to deal with the toddy trees.

In short a report should be submitted whether what the Inamdars enjoyed was the tree rent alone, or the whole toddy Excise revenue from the date of the Inam Settlement.

P. N. K.
26-9-04.

7. Draft accordingly.

B. K. VENKATA VARADA IYENGAR.
27-9-04.

8. Two drafts submitted to Secretary.

M. N. KRISHNA RAO.
4-10-04.

Drafts passed.

M. A. T. G. N.
3-10-04.

B. K. VENKATA VARADA IYENGAR.
5-10-04.

To the Excise Commissioner, No. 2197—S. R. 27 of 04, dated the 7th October 1904, and the Superintendent of Inam Settlements, No. 2198—S.R. 27 of 04, dated the 7th October 1904.

Requests additional information regarding certain points relating to the Inam claim in question.

From the Superintendent of the Inam Settlements, No. 41, dated the 14th October 1905.

Gives it as his opinion that the endorsement issued in 1874 confers on the Inamdar the whole of the toddy revenue of the village.

From the Excise Commissioner, No. 323, dated the 18th December 1905.

Considers that the beriz of the village, when alienated, consisted of only revenue from toddy trees; that the takeed issued in 1863 by Arunachella Pant to the Manegar of Sendikhana proves the Inamdar's powers to utilize the toddy just as he liked; that the endorsement of the Inam Superintendent in 1874 does not mean that the Inamdar had no right to items other than tree rent; and that for the foregoing reasons, what the Inamdar enjoyed from the beginning was the whole of the toddy revenue.

9. Submitted with a draft recognizing the Inamdar's claim to the whole of the toddy revenue for approval or other orders. The village is bechirak and has no toddy shops. The payment of revenue for past years will therefore be regulated by Rules 2 and 5, and for years subsequent to 1898-99 by Rule 14 of the Government Order No. 2074-83—R. F. 166-92, dated 2nd August 1901.

Draft submitted to Secretary.

K. S. 24-1-06. N. K. 26-1-06.

T. SATYARAJA CHETTY. 26-1-06.

10. Draft submitted to the Dewan Saheb through the First Councillor.

B. K. VENKATA VARADA IYENGAR. 30-1-06.

11. Thanks. I defer to the subsequent opinions elicited in the case, and am agreeable to the revised order proposed. This affects only the claim for the years preceding 1897-98, for the village being bechirak with no shop in it, the Inamdar can thenceforward under Rule 14 get nothing beyond tree rent, the special treatment of his case under Rule 20 notwithstanding.

C. SRINIVASIENGAR. 31-1-06.

12. Draft passed by the Dewan Saheb.

To the Excise Commissioner and the Comptroller, No. Fl. 5213-4, dated the 23rd February 1906.

Allows the claim (giving it a special treatment under Rule 20) of the Inamdar of the Malenahalli, Goribidnur Taluk, Kolar District, to the toddy revenue of the village, the payment being regulated by Rules 2 and 5 printed with Government Order No. 2074-83—R. F. 166-92 dated the 2nd August 1901.

Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk.

FILE No. 27 OF 1904-05.

From Mr. P. N. Purnaiya, B.A., Excise Commissioner in Mysore, to Mr. B. K. Venkata Varada Iyengar, Secretary to Government of His Highness the Maharaja of Mysore, General and Revenue Department, letter No. 1335-32, dated the 16th August 1904.

I have the honor to submit the record of enquiry connected with the claim to the toddy revenue of the Inam village of Malenahalli in the Goribidnur Taluk.

2. This is a Bechirakh village containing a Toddy grove and no shop.

3. The investigating Officer, Mr. Dunning, the Excise Assistant Commissioner, Kolar, holds that the Inamdar is entitled to the toddy Excise revenue and the Deputy Commissioner agrees with him.

4. In the Inam Settlement, Sayer and Abkari Revenue is reserved, but the Inamdar has been enjoying the date revenue by leasing the trees to the Government contractor and the Inam Superintendent has himself permitted him to do so (*vide* copy of his endorsement No. 686, dated 3rd February 1874).

5. The Sannad by Dewan Purnaiya makes no mention of toddy or Sayer revenue and does not contain the details of the Beriz made over to the Inamdar. It simply alienates a village of 5 Pagodas, but from the entry in column 14 of the Inam Enquiry Register and the Kyfieth of the village for 1838, it would appear that this amount of 5 Pagodas was the "Toddytree gutta," and that the village had no other source of revenue.

6. The Inam Superintendent does not give reason for the resumption of Sayer and Abkari revenue and the Inamdar had no cause to complain against it because he was not disturbed in the enjoyment of the revenue of his date trees.

7. As the Inamdar has an enjoyment extending over 50 years, the case falls under Rule 20 of the Government Notification No. 2074-83—R. F. 166-92, dated 2nd August 1901, and the Inamdar is entitled to the Excise, revenue, *i.e.*, grove rent from 1892-93 to 1897-98, under Rules 2 and 5 and to tree rent under Rule 14 from the year 1898-99.

ENCLOSURE No. 1.

Calendar of claim to the toddy revenue of Malenahalli in the Goribidnur Taluk.

Taluk	Hobli	Name of the village	Name of the Inamdar	Documents, etc., relied upon	Witnesses examined	Finding	Amount awarded, if any	Grounds of decision
1	2	3	4	5	6	7	8	9
Goribidnur.	Kasaba.	Sarvamanya Malenahalli.	Pallakki Raja Char.	1. Sannad granted by late Dewan Purnaiya, dated Pushya Suddha Shasti of the year Sidharti, confirming the village whose Beriz is five pagodas per annum. 2. A copy of endorsement issued by the Inam Superintendent, 3rd February 1874, No. 686 authorising the Inamdar to lease out the date trees to Government contractors. The Inamdar was precluded from vending toddy without obtaining a license from Government. 3. Copy of Inam Settlement Register.	Pallakki Raja Char. Sakrappah (mortgagee).	The Inamdar is entitled to the Excise revenue from toddy.	See column 9.	1. The Inamdar has already produced his title-deeds and other documents before other officers who investigated the case. The only document now produced before me is an authenticated copy of the Inam Settlement Register. 2. The point for determination is whether the Inamdar is entitled to the Excise revenue from toddy. 3. The late Dewan Purnaiya's Nirup, dated 6th of moon's increase of the year Sidharti, which is on the file, makes no mention of the alienation of Abkari revenue to the Inamdar. It simply directs that Malenahalli village whose Beriz is five pagodas and which is being enjoyed freely, shall be continued accordingly. The Inam Settlement Register shows that this Nirup was produced at the Inam Settlement also. 4. The account of the year Siddharti in which the village was confirmed as free inam, as per entry in column 14 of the Inam Settlement egister, shows that the Beriz of five pagodas

Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk.

referred to in the said nirup, was derived only from toddy trees, and that there was no other source of revenue. It should therefore be concluded that all items of revenue from toddy trees, incuding Abkari, were conceded by the said nirup to the Inamder as Sarvamanya.

5. The Inam Assistant who investigated the case, recoads in the Settlement Register as follows:—

"From Poornaiya's taked quoted in column 11, it appears that the Sarvamanya village had been in existence previous to 1799. From the taluk account for 1862, it appears that the Inamdar possesses the right to Sayer and toddy revenues. No Sayer was collected during the last twenty years in consequence of the village being bechirak. The Inamdar leased out the date trees grown in his village to the Government toddy contractors.

6. Copies of the leases produced by the Inamdar for many years, show that they have leased their trees for drawing toddy and thereby derived revenue from them.

7. The village being "Sarvamanya" it must be cancluded that the Inamdar is entitled to all sources of revenue from toddy trees, and not only to the rent of such trees.

8. The Inam Settlement Register shows that the Inam Commissioner has, on 3rd November 1871 ordered:—

"Sayer and Abkari are reserved, as also the right to sandle and teak." This order is in accordance with the Proceedings No. 16 of 13th February 1871. But as therein laid down, no compensation has been granted by the Inam Commissioner on Government on account of the resumption of the Abkari revenue. The documents produced by the Inamdar show that he continued to enjoy the whole revenue from his toddy trees even after the Inam Settlement.

9. Under the above circumstances, I find that the Inamdar is entitled to all sources of revenue including excise from his toddy trees, there being no shop in his village. Accordingly under the "Farming system" for five years from 1892-93 to 1896-97, the Inamdar shall get, as per Rule 2, the whole of the rent of the "Grove Farm," realized in his village. It is as per particulars below:—

	Rs.	a.	p	
1892-93	120	0	0	
1893-94	330	0	0	
1894-95	492	0	0	
1895-96	492	0	0	
1896-97	523	0	0	
Total ...	1,963	0	0	excluding local cess.
Deduct 6 per cent on an account of the cost of establishment	117	11	6	
Balance refundable to the Inamdar	1,844	4	6	

For the year 1897-98 under the "preliminary tree-tax system" the Inamdar shall get, as per Rule 5, the whole of the tree tax of the trees tapped in his village, minus the proportionate cost of the establishment and local cess. From the year 1898-99 under the tree-tax system, the Inamdar shall get nothing beyond tree rent as per Rule 14, the village being bechirak (depopulated.) The Inamdar has himself recovered tree rent for the trees tapped in his villlage. If my finding is approved, a detailed statement in the prescribed from will be prepared and submitted, showing the amounts payable to the Inamdar.

10. The above finding dose not apply to to the minor inams, if any, excluded from the village. The tree tax of the trees tapped in such minor Inams, is payable to Government, as Abkari revenue has not been aliemated to them.

C. No. 58.

Submitted to the Deputy Commissioner, Kolar District, for his remarks and transmission to the Excise Commissioner in Mysore.

GEO. DUNNING,
Assistant Commissioner,
Kolar Excise Division.

Dated 21st December 1903,
Camp, Bangalore.

No. 4965—76, dated the 6th January 1904.

The finding of the Excise Assistant Commissioner appears to be current. Submitted to the Exeise Commissioner for favor of final orders.

F. E. C. CARR.

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), February 1906.

The Inamdar's claim to the toddy revenue of Malenahalli village, Goribidnur Taluk.

From Mr. B. K. Venkata Varada Iyengar, Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Department, to the Excise Commissioner in Mysore, docket No. Fl. 2197—S. R. F. 27 of 04, dated the 7th October 1904.

In forwarding herewith for reference and resubmission the records relating to the Inamdar's claim to the toddy revenue of Malenahalli village in the Goribidnur Taluk, has the honor to request him to be so good as to say whether what the Inamdar's enjoyed from the date of the Inam Settlement was tree rent alone or the whole of the toddy Excise revenue; if necessary the evidence of the contractors and their servants as to the extent of enjoyment, may also be taken. His particular attention is invited to Arunachala Pant's order to Sendikhane Managar, dated the 11th Suddha of Bhadrapada of the year 1863-64, Rudhirodgari, permitting the Inamdar to deal with the toddy trees. **Serial No. 2.**

2. He is also requested to state if the endorsement given to the Inamdar by the Inam Department in 1874 when the distinction between tree rent and tree tax was not in existence, referred to the whole of the toddy revenue or to the tree rent alone.

From Mr. B. K. Venkata Varada Iyengar, Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Department, to the Superintendent of Inam Settlements in Mysore, docket No. Fl. 2198—S. R. 27 of 04, dated 7th October 1904.

In connection with the Inamdar's claim to the toddy revenue of the Malenahalli village in the Goridiднur Taluk, has the honor to request him to be good enough to send the Taluk accounts of 1862 on which the Inam Assistant in the Inam investigation based his opinion that the Inamdar possessed the right to toddy revenue and to explain why in spite of this opinion the final settlement by the Superintendent reserved the Abkari revenue. **Serial No. 3.**

2. In 1874 an endorsement was given to the Inamdar by the Inam Department that the toddy bab might be given to the contractors for gutta or otherwise utilized, but that toddy should not be vended without a license from Government. He is requested to state if any fee was levied in those days for such licenses and if this endorsement (which issued when there was no distinction between tree tax and tree rent) referred to the whole of the toddy revenue or only to tree rent.

3. The Inamdars seem to have enjoyed the right ever since the Inam Settlement and it should be stated if under the circumstances it can be said that the Inamdars acquiesced in the reservation made by the Inam Department.

From the Superintendent of the Inam Settlements in Mysore, to the Secretary to the Government of Mysore, General and Revenue Department, letter No. 41, dated the 14th October 1904.

In reply to your docket No. Fl. 2198—S. R. 27-04 of the 7th October 1904, I have the honor to state that the Inam Superintendent evidently based his final decision on the intermediate opinion of the Special Assistant as recorded in the Inam Register. The Taluk account of 1862 are not in this office but seem to have been returned to the Taluk as soon as the settlement was made. **Serial No. 4.**

2. No fee was levied in those days for licenses taken out for vending toddy and the endorsement issued in 1874 to the Inamdar of Malenahalli village in the Goribidnur Taluk to this effect must, in my opinion, refer to the hole toddy revenue.

There is nothing to show that the Inamdar did or did not acquiesce in the reservation made by the Inam Department.

From Mr. P. N. Purnaiya, B. A., Excise Commissioner in Mysore, to Mr. B. K. Venkata Varada Iyengar Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Department, letter No. 323, dated the 18th December 1905.

Adverting to your docket No. Fl. 2197—S. R. 27-04 dated, 7th October 1904, anent the Inamdar's claim to the toddy revenue of Malenahalli village in the Goribidnur Taluk, I have the honor to state that as the beriz of the village, when alienated, consisted of only revenue from toddy trees and as the takeed issued by Arunachella **Serial No. 5.**

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Pant to the manegar of *Sendikhane* proves the Inamdar's power to utilize the toddy just as he liked, it can be safely presumed that what the Inamdar enjoyed was the whole of the toddy Excise revenue.

2. As regards the interpretation of the Inam Superintendent's endorsement of 1874, I beg to submit that it seems to have been granted under para 5 of the late Chief Commissioner's Order No. 3697, Revenue 30, dated 8th October 1873, when the management of the collections of Sayer and Abkari revenue in Inam and Kayamgutta villages was taken away from their holders and assumed by Government, and the Inamdars were apparently required to take out a license if they wished to open a shop. The endorsement cannot therefore be taken to mean that the Inamdar had no right to items other than tree rent.

3. The entire record of the case together with copy of the Kolar Deputy Commissioner's No. 2580—2224, dated 19th September 1905, is herewith transmitted. The Excise Divisional Officer, Kolar, states that none of the old contractors is available and that a gumasta of the contractors between 1870 and 1892 deposes that the groves in question were never included in the lease granted to his employees by Government.

From Mr. K. P. Puttanna Chetty, Deputy Commissioner, Kolar District, to Mr. P. N. Purnaiya, B. A., Excise Commissioner in Mysore, docket No. 2580—2224, dated the 19th September 1905.

With reference to your No. 3438—91, dated 17th November 1904, forwarding copy of Government Order No. Fl. 2197—S. R. 27-04, dated 7th October 1904, *re* the enjoyment of toddy revenue by the Inamdar of Malenahalli village in the Goribidnur Taluk, I have the honor to submit herewith copy of the Excise Assistant Commissioner's No. 467, dated 16th September 1905, reporting that the whole of the toddy revenue was ceded to the Inamdar.

2. The vernacular records received with the Excise Assistant Commissioner's No. 467, dated the 16th September 1905, are herein enclosed for reference.

From Mr. B. Shamanna, Excise Assistant Commissioner, Kolar District, to Mr. K. P. Puttanna Chetty, Deputy Commissioner, Kolar District, docket No. 467, dated the 16th September 1905.

With reference to the Excise Commissioner's No. 3438—91, dated 17th November 1904, and subsequent reminders, has the honor to report that the Inamdar of Malenahalli was getting the whole of the revenue derived from his trees. He was leasing out the right to tap the trees to certain "Izardars" of Hindupur Taluk for a fixed amount each year.

(2) Of the "Izardars" Bevanahalli Yeeraiya is now deceased, and the whereabouts of Hanumantaiya and Katta Gundaiya are not definitely known.

(3) A statement of Venkatanarnaiya who was a gumasta under the toddy contractors from 1870-92, is enclosed. He states that the Malenahalli Inam trees were never included in the farms leased out to his employees, but states that the Inamdar was disposing of his trees independently to shop-keepers in the bordering British shops. The Inamdar was receiving the whole of the Excise revenue.

(4) There is no shop in the village. The Inamdar was getting all the revenue from the trees. The Goribidnur Taluk contractors under Government were not tapping the trees as having been included with the rest of the groves of the taluk. The whole of the toddy revenue was conceded to the Inamdar.

To the Excise Commissioner in Mysore; and the Comptroller to the Government of His Highness the Maharaja of Mysore, No. Fl. 5213-4, dated the 23rd February 1906.

The grant of the village of Malenahalli in the Goribidnur Taluk to Pallakki Krishna Char, which was made some time previous to 1799, was confirmed by Dewan Purnaiya in that year. Dewan Purnaiya's takeed does not specify the items of revenue conceded to the Inamdar or of those reserved to Government. It merely alienates a village of five pagodas, which, as shown in column 14 of the Inam Enquiry Register and the *Kyfieth patti* of the village for 1838, was the toddy tree *gutta* of the village. It is evident

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therefore that, at the time of the alienation, there was no source of revenue in the village other than that derived from toddy and that it was the only item which formed the beriz of the village.

(2) At the time of the Inam Settlement in 1871, the Assistant Superintendent who conducted the enquiry observed that it was clear from the Taluk accounts of 1862, that the Inamdars possessed the right to the toddy revenue. It is impossible to conceive how he could have recognized in such specific terms, the Inamdar's right thereto, unless it had been established by long enjoyment.

(3) Again, so far back as 1863, Arunachala Punt issued a takeed to the Sendikhane Manegar not to interfere with the Inamdar's enjoyment of the date trees.

(4) During the Inam Settlement in October 1871, Colonel Cole directed the reservation of Abkari to Government. The grounds upon which this decision was based are not stated and it is not in accord with the finding of the Assistant who conducted the enquiry, who, as stated above, was convinced that the Inamdar had a right to toddy revenue. The Inamdar did not acquiesce in the reservation of toddy revenue, ordered by the Inam Superintendent, and after repeated representations succeeded in obtaining an endorsement from the Inam Superintendent in 1874 to the effect that, under the authority of the Chief Commissioner's Proceedings No. 3697—30, dated the 8th October 1873, he was at liberty to lease out his date trees to the Government contractors on his own account or utilize the usufruct thereof in any manner he pleased, subject to the condition that he should not vend iquor without a license from Government.

(5) The present Inam Superintendent expresses it as his opinion, in his letter of the 14th October 1904, that the endorsement issued in 1874 by the Inam Superintendent confers on the Inamdar the whole of the toddy revenue of the village. The Excise Commissioner holds the same opinion and construes the said document as conferring on the Inamdar all the items of Excise revenue.

(6) Government are satisfied after mature consideration that there is sufficient evidence in support of the Inamdar's allegation that he was from the beginning in uninterrupted enjoyment of the whole of the toddy revenue, and in concurrence with the unanimous opinion formed by all the officers, are pleased to recognize the Inamdar's title thereto and direct that the payment of revenue for the years prior to 1897-98 be regulated by Rules 2 and 5 and from the latter year by Rule 14, appended to Government Order No. 2074-83—R. F. 166-92, dated the 2nd August 1901, the village being bechirak and having no toddy shop.